



City of Duluth

City Treasurer

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An Equal Opportunity Employer

Tax Combinations in the City of Duluth

	Minnesota State Sales/Use Tax*	Minnesota State Liquor Tax*	St. Louis County Transit Sales/Use Tax*	Duluth City Sales/Use Tax*	Duluth Tourism Additional Food & Beverage Tax	Duluth Tourism Lodging Excise Tax	Duluth Tourism Additional Lodging Tax	Total Tax %
Restaurant/Bar								
No Alcohol	6.875%		0.5%	1.5%	2.25%			11.125%
With Alcohol	6.875%	2.5%	0.5%	1.5%	2.25%			13.625%
Hotel-Motel								
30 rooms or less	6.875%		0.5%	1.5%		3.0%		11.875%
More than 30 rooms	6.875%		0.5%	1.5%		3.0%	2.5%	14.375%
Other Retailers	6.875%		0.5%	1.5%				8.875%

*Collected by the State of MN